

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF OREGON**

**UNITED STATES OF AMERICA,**

Plaintiff,

v.

**THOMAS T. STUCK,**

Defendant.

Case No. 3:19-cv-1161-SB

**ORDER**

**IMMERGUT, District Judge.**

On July 9th, 2020, Magistrate Judge Stacie F. Beckerman issued her Findings and Recommendation (F&R), ECF 14, recommending that this Court grant the motion for default judgment filed by Plaintiff, the United States of America, pursuant to Fed. R. Civ. P. 55(b), ECF 12. No party filed objections.

**DISCUSSION**

Under the Federal Magistrates Act (“Act”), as amended, the court may “accept, reject, or modify, in whole or in part, the findings or recommendations made by the magistrate judge.” 28 U.S.C. § 636(b)(1). If a party files objections to a magistrate judge’s F&R, “the court shall make a de novo determination of those portions of the report or specified proposed findings or

recommendations to which objection is made.” *Id.* But the court is not required to review, de novo or under any other standard, the factual or legal conclusions of the F&R to which no objections are addressed. *See Thomas v. Arn*, 474 U.S. 140, 149–50 (1985); *United States v. Reyna-Tapia*, 328 F.3d 1114, 1121 (9th Cir. 2003) (en banc). Nevertheless, the Act “does not preclude further review by the district judge, *sua sponte*,” whether de novo or under another standard. *Thomas*, 474 U.S. at 154.

No party having filed objections, this Court has reviewed the F&R and accepts Judge Beckerman’s conclusions. The F&R, ECF 14, is adopted in full. Plaintiff’s motion for default judgment, ECF 12, is GRANTED. The Court will enter judgment against Defendant Thomas T. Stuck and award damages in the amount of \$290,410.10, plus interest and other statutory additions accruing under 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c), and less any payments made against liabilities, accruing from February 15, 2020. This Court also awards Plaintiff \$65.00 in costs, pursuant to Plaintiff’s Bill of Costs. ECF 16.

**IT IS SO ORDERED.**

DATED this 5th day of August, 2020.

/s/ Karin J. Immergut  
Karin J. Immergut  
United States District Judge